Internal Revenue Service

Proposed Collection; Comment request for Form 4506-C IVES Request for Transcript of

Tax Return

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 4506-C IVES Request for Transcript of Tax Return.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS **AFTER DATE OF PUBLICATION DOCUMENT IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include 1545-1872 or Form 4506-C IVES Request for Transcript of Tax Return in the subject line of the message.

FOR FURTHER INFORMATION: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: IVES Request for Transcript of Tax Return.

OMB Number: 1545-1872.

Form Number: 4506-C.

Abstract: Internal Revenue Code section 7513 allows taxpayers to request a copy of a tax return or related products. Form 4506-C is used to permit the cleared and vetted Income

Verification Express Service (IVES) participants to request tax return information on the behalf of the authorizing taxpayer.

Current Actions: There are changes being made to the form at this time.

Make changes in coordination with Taxpayer First Act (TFA) for 2023 implementation;

Add IVES participant number;

Add IVES client name and contact information;

Add optional Field Unique Identifier;

Provide a clearer separation of requesting tax transcripts (line 6) vs informational transcripts (line 7);

Updated signature requirement for each taxpayer;

Add checkbox for electronically signed forms;

Add checkbox for forms authorized by Authorized Representatives

Additionally, IRS is making an administrative change to move the Form 4506-T from being approved under OMB control 1545-1872 to 1545-2154.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, farms, and Federal, state, local, or tribal governments.

Estimated Number of Respondents: 15,370,941.

Estimated Time Per Respondent: 1.47.

Estimated Total Annual Burden Hours: 22,595,283.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request For Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the

proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 9, 2022.

Andres Garcia Leon, Supervisory Tax Analyst.

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